



## Ontario: Annual Statutes

---

1986

# c 41 Tobacco Tax Amendment Act, 1986

Ontario

© Queen's Printer for Ontario, 1986

Follow this and additional works at: [http://digitalcommons.osgoode.yorku.ca/ontario\\_statutes](http://digitalcommons.osgoode.yorku.ca/ontario_statutes)

---

### Bibliographic Citation

*Tobacco Tax Amendment Act, 1986*, SO 1986, c 41

### Repository Citation

Ontario (1986) "c 41 Tobacco Tax Amendment Act, 1986," *Ontario: Annual Statutes*: Vol. 1986, Article 47.

Available at: [http://digitalcommons.osgoode.yorku.ca/ontario\\_statutes/vol1986/iss1/47](http://digitalcommons.osgoode.yorku.ca/ontario_statutes/vol1986/iss1/47)

This Statutes is brought to you for free and open access by the Statutes at Osgoode Digital Commons. It has been accepted for inclusion in Ontario: Annual Statutes by an authorized administrator of Osgoode Digital Commons.

## CHAPTER 41

### An Act to amend the Tobacco Tax Act

*Assented to November 4th, 1986*

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

**1. Clauses 2 (1) (a) and (b) of the *Tobacco Tax Act*, being chapter 502 of the Revised Statutes of Ontario, 1980, as re-enacted by the Statutes of Ontario, 1985, chapter 22, section 2, are repealed and the following substituted therefor:**

- (a) 2.83 cents on every cigarette purchased by the consumer;
- (b) 1.6 cents per gram on every gram or part thereof of any tobacco, other than cigarettes or cigars, purchased by the consumer; and

. . . . .

**2. The said Act is amended by adding thereto the following section:**

**9a.** Every person who is a manufacturer, importer or wholesale dealer of tobacco shall deliver to the Minister, without notice or demand, such returns at such time and in such manner as the regulations prescribe. Information returns

**3.—(1) This Act, except section 1, comes into force on the day it receives Royal Assent.** Commencement

**(2) Section 1 comes into force on the 1st day of January, 1987.** Idem

**4. The short title of this Act is the *Tobacco Tax Amendment Act, 1986*.** Short title

